IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 20477 of 2007(K)

PETITIONER:

M/S.UNITY OFFSET, MUNDAKKAL WEST,
KOLLAM REPRESENTED BY ITS PARTNER NEVIN PEREIRA.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

2. THE SALES TAX OFFICER, FIRST CIRCLE,
KOLLAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.20477 of 2007

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Dated this the 4th day of July, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2001-2002 and 2002-2003 and since petitioner has paid paltry sum towards arrears of tax, there will be stay against recovery proceedings till disposal of appeal on petitioner remitting 40% of balance due within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms